

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>CARTER LAKE</div> <div>CITY OF <u>CARTER LAKE</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207800300000</div> <div>CLERK/ADMINISTRATOR</div> <div>950 LOCUST STREET</div> <div>CARTER LAKE, IOWA 51510</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,629,634		1,629,634	1,623,031
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,629,634		1,629,634	1,623,031
Delinquent property taxes		0		0	
TIF revenues		413,700		413,700	406,496
Other city taxes		1,025,116	25,855	1,050,971	914,105
Licenses and permits		41,494	0	41,494	50,965
Use of money and property		12,366	0	12,366	25,449
Intergovernmental		1,245,567	0	1,245,567	2,162,961
Charges for fees and service		117,326	1,470,827	1,588,153	1,513,834
Special assessments		1,089	0	1,089	1,500
Miscellaneous		805,870	16,803	822,673	288,477
Other financing sources		4,823,209	0	4,823,209	5,691,770
Total revenues and other sources		10,115,371	1,513,485	11,628,856	12,678,588
Expenditures and Other Financing Uses					
Public safety		1,154,841	0	1,154,841	1,967,971
Public works		432,515	0	432,515	452,551
Health and social services		0	0	0	3,000
Culture and recreation		699,649	0	699,649	835,889
Community and economic development		106,070	0	106,070	117,729
General government		487,413	0	487,413	471,159
Debt service		777,472	0	777,472	4,596,712
Capital projects		1,314,031	0	1,314,031	1,516,408
Total governmental activities expenditures		4,971,991	0	4,971,991	9,961,419
Business type activities		0	1,355,659	1,355,659	1,600,026
Total ALL expenditures		4,971,991	1,355,659	6,327,650	11,561,445
Other financing uses, including transfers out		4,363,507	0	4,363,507	1,443,357
Total ALL expenditures/And other financing uses		9,335,498	1,355,659	10,691,157	13,004,802
Excess revenues and other sources over (Under) Expenditures/And other financing uses		779,873	157,826	937,699	-326,214
Beginning fund balance July 1, 2014		2,100,944	1,421,686	3,522,630	3,522,630
Ending fund balance June 30, 2015		2,880,817	1,579,512	4,460,329	3,196,416
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 6,660,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 10,111,552
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone →	Area Code	Number	Extension
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF CARTER LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,084,457	398,502		146,675			1,629,634			1,629,634	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,084,457	398,502		146,675	0		1,629,634		T01	1,629,634	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,084,457	398,502		146,675	0	0	1,629,634			1,629,634	6
7	TIF revenues			413,700				413,700		T01	413,700	7
8	Other city taxes											
8	Utility tax replacement excise taxes	23,537	8,657		2,898			35,092		T15	35,092	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	29,321						29,321		T15	29,321	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	10,028	3,756		1,260			15,044		T19	15,044	12
13	Hotel/motel tax	378,050						378,050		T19	378,050	13
14	Other local option taxes	89,020	374,680		103,909			567,609	25,855	T09	593,464	14
15	TOTAL OTHER CITY TAXES	529,956	387,093	0	108,067	0	0	1,025,116	25,855		1,050,971	15
16	Section B - LICENSES AND PERMITS	41,494						41,494		T29	41,494	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	794	89		1,043			1,926		U20	1,926	18
19	Rents and royalties	10,440						10,440		U40	10,440	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	11,234	89	0	1,043	0	0	12,366	0		12,366	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	23,175						23,175		B89	23,175	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	23,175	0	0	0	0	0	23,175	0		23,175	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CARTER LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		393,574					393,574		C46	393,574	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	10,113						10,113		C89	10,113	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources					34,650		34,650		C89	34,650	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	RISE					777,575		777,575			777,575	55
56	Liquor profits	4,438						4,438			4,438	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	14,551	393,574	0	0	812,225	0	1,220,350	0		1,220,350	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	2,042						2,042		D89	2,042	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	2,042	0	0	0	0	0	2,042	0		2,042	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	39,768	393,574	0	0	812,225	0	1,245,567	0		1,245,567	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	652,253	A91	652,253	73
74	Sewer							0	696,282	A8Ø	696,282	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	87,089	A81	87,089	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CARTER LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	12,043	A80	12,043	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	9,745	1,640					11,385		A89	11,385	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	8,208						8,208		A89	8,208	92
93	Ambulance charges	36,129						36,129		A89	36,129	93
94	Sidewalk street repair charges	4,312						4,312		A44	4,312	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,453						1,453		A89	1,453	99
100	Park, recreation, and cultural charges	45,362						45,362		A61	45,362	100
101	Animal control charges	635						635		A89	635	101
102	Other charges - Specify	9,842						9,842			9,842	102
103	Post office							0	23,160		23,160	103
104	TOTAL CHARGES FOR SERVICE	115,686	1,640	0	0	0	0	117,326	1,470,827		1,588,153	104
105												105
106	Section F - SPECIAL ASSESSMENTS	1,089						1,089		U01	1,089	106
107	Section G - MISCELLANEOUS											107
108	Contributions	55,843	19,178					75,021		U99	75,021	108
109	Deposits and sales/fuel tax refunds							0	16,718	U99	16,718	109
110	Sale of property and merchandise	1,643						1,643		U11	1,643	110
111	Fines	66,373						66,373		U30	66,373	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Reimbursements	163,553		4,065		495,215		662,833	85		662,918	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	287,412	19,178	4,065	0	495,215	0	805,870	16,803		822,673	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF CARTER LAKE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,111,096	1,200,076	417,765	255,785	1,307,440	0	5,292,162	1,513,485		6,805,647	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	779,823			3,406,564			4,186,387		NR	4,186,387	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans				166,968			166,968			166,968	127				
128	Internal TIF loans and transfers in			62,581	407,273			469,854			469,854	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	779,823	0	62,581	3,980,805	0	0	4,823,209	0		4,823,209	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,890,919	1,200,076	480,346	4,236,590	1,307,440	0	10,115,371	1,513,485		11,628,856	132				
133												133				
134	Beginning fund balance July 1, 2014	1,025,871	482,493	255,560	343,233	-6,213		2,100,944	1,421,686		3,522,630	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,916,790	1,682,569	735,906	4,579,823	1,301,227	0	12,216,315	2,935,171		15,151,486	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 CITY OF CARTER LAKE							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	713,675	170,557					884,232		E62	884,232	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	52						52		E89	52	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	112,988	36,504					149,492		E24	149,492	13
14	Purchase of land and equipment	31,217						31,217		G24	31,217	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	16,671						16,671		E32	16,671	16
17	Purchase of land and equipment	20,131						20,131		G32	20,131	17
18	Building inspections — Current operation	28,931	4,920					33,851		E66	33,851	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	17,108	1,699					18,807		E32	18,807	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	388						388		E89	388	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	941,161	213,680	0	0	0	0	1,154,841			1,154,841	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF CARTER LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		287,322					287,322		E44	287,322	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		142,066					142,066		E44	142,066	48
49	Traffic control safety — Current operation	1,427						1,427		E44	1,427	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	1,700						1,700		E89	1,700	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	3,127	429,388	0	0	0	0	432,515			432,515	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF CARTER LAKE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF CARTER LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	145,084	23,249					168,333		E52	168,333	122
123	Purchase of land and equipment	5,498						5,498		G52	5,498	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	34,038	39,434					73,472		E61	73,472	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	181,488						181,488		F61	181,488	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	67,986	7,556					75,542		E61	75,542	135
136	Other culture and recreation	176,347	17,357					193,704		E61	193,704	136
137	Purchase of land and equipment	1,612						1,612		G61	1,612	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	612,053	87,596	0	0	0	0	699,649			699,649	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			15,724				15,724		E89	15,724	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			86,677				86,677		E50	86,677	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			3,669				3,669		E89	3,669	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	106,070	0	0	0	106,070			106,070	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- ContinuedCITY OF CARTER LAKE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	41,781	2,241					44,022		E29	44,022	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	172,459	37,909					210,368		E23	210,368	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	53,248						53,248		E25	53,248	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	39,435	2,376					41,811		E31	41,811	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	137,964						137,964		E89	137,964	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	444,887	42,526	0	0	0	0	487,413			487,413	176
177	Section G — DEBT SERVICE				777,472			777,472			777,472	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	777,472	0	0	777,472			777,472	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,314,031		1,314,031			1,314,031	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,314,031	0	1,314,031			1,314,031	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,314,031	0	1,314,031			1,314,031	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,001,228	773,190	106,070	777,472	1,314,031	0	4,971,991			4,971,991	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF CARTER LAKE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								461,049	E91	461,049	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								704,167	E80	704,167	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								145,145	E81	145,145	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								24,510	E80	24,510	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued						CITY OF CARTER LAKE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,001,228	773,190	106,070	777,472	1,314,031	0	4,971,991	1,355,659		6,327,650	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out		166,968					166,968		NE	166,968	255
256	Internal TIF loans/repayments and transfers out			407,273		62,581		469,854			469,854	256
257	Escrow payments for refunding debt				3,726,685			3,726,685			3,726,685	257
258	TOTAL OTHER FINANCING USES	0	166,968	407,273	3,726,685	62,581	0	4,363,507	0		4,363,507	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,001,228	940,158	513,343	4,504,157	1,376,612	0	9,335,498	1,355,659		10,691,157	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		742,411	222,563	75,666			1,040,640			1,040,640	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,915,562				-75,385		1,840,177			1,840,177	267
268	Total Governmental	1,915,562	742,411	222,563	75,666	-75,385	0	2,880,817			2,880,817	268
269	Proprietary								1,579,512		1,579,512	269
270	Total ending fund balance June 30, 2015	1,915,562	742,411	222,563	75,666	-75,385	0	2,880,817	1,579,512		4,460,329	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,916,790	1,682,569	735,906	4,579,823	1,301,227	0	12,216,315	2,935,171		15,151,486	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CARTER LAKE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,337,183

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Capital Loan	75,000		75,000	0				1,500
Capital Loan	19U	29U	39U	49U	49U	49U	49U	I89
10.	2,255,000		335,000	1,900,000				51,523
Capital Loan	19U	29U	39U	49U	49U	49U	49U	I89
11.	835,000		110,000	725,000				36,225
Lost Revenue	19U	29U	39U	49U	49U	49U	49U	I89
12.	3,280,000		3,280,000	0				83,813
Capital Loan	19U	29U	39U	49U	49U	49U	49U	I89
13.		775,000		775,000				
LOST	19U	29U	39U	49U	49U	49U	49U	I89
14. Refunding		3,260,000		3,260,000				17,158
Total long-term debt	6,445,000	4,035,000	3,800,000	6,660,000	0	0	0	190,219

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	202,231,031	x .05 = \$	10,111,552

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 75,666	\$	243,632	4,141,031	4,460,329

REMARKS

V98